TIPTUR TOWN MUNICIPALITY.

Notice is hereby given to the inhabitants of the Municipality of the Tiptur Town that the Town Municipal Council desire to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, Town Municipal Council, Tiptur.

Draft rules framed under Section 46 (I) of the Mysore Municipal Regulation, for the assessment of a tax on professions, trades and callings and on offices and appointments :—

1. In the rules the word "person" shall include a firm, company or association.

2. Every person, who within the limits of the Tiptur Town Municipality exercises any profession, art, trade or callings or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules, shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs. 30, per mensem, are exempt from the tax.

4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held on office or appointment for a period less than sixty days within the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf every person exercising any profession, art, trade or calling or holding any office of appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

8. The Municipal Council or such person or persons authorized by them in this behalf may in like manner require—

(i) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(ii) any employer or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, Head or Secretary, as the case may be, is the agent.

9. On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations, regarding assessment of a rate on buildings or land shall apply *mutatis mutandis* in respect of assessment of this tax. This list shall be subject to revision half-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under Rule 7 shall, within thirty days of so commencing, give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax who shall change, either the designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall, within thirty days of such change give intimation thereof to the President, Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and bye-laws framed under Section 46 (i) of the Municipal Regulation.